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1973

Town
of
SALISBURY



annual report

Town
of
SALISBURY

1973

annual report

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TOWN OFFICERS**MODERATOR**

Dana Parks Jr.

REPRESENTATIVE TO THE GENERAL COURT

James Humphrey

SELECTMEN

Edward Bailey '74

Richard Ballam '76

Dorothea Lovejoy '74

TOWN CLERK

Agnes Shaw '75

TREASURER

Norma C. Lovejoy '75

SUPERVISORS OF THE CHECK LIST

Frederick Adams '75

Russell Benedict '80

Arthur Schaefer '78

CHIEF OF POLICE

Robert Bentley

ROAD AGENT

Leon Jones

FIRE CHIEF

Lewis Bartlett

BALLOT INSPECTORS

Alice Beaudoin

Maud Prince

Arvilla Forgarty

LIBRARY TRUSTEES

Joy Chamberlin '74

Geraldine Burgess '76

Harlean Merkes '75

LIBRARIAN

Evelyn Nerden

BUDGET COMMITTEE

Larry Young '74

Edward Fales '76

Lewis Bartlett '75

Orvie Shaw '74

Norma C. Lovejoy '76

David Hodges '75

William Baker '74

Donald Nixon '76

David Chamberlin '75

TRUSTEES OF TRUST FUNDS

Dana Parks Jr. '74

Arthur Schefer '76

Philip Nerden '75

Budget Committee gives notice that the Public Hearing on the Town Budget will be held on January 26, 1975 at 7:30 P.M.

WARRANT FOR THE ANNUAL TOWN MEETING

The State of New Hampshire

THE POLLS WILL BE OPEN FROM 1 P.M. to 7:30 P.M.

To the Inhabitants of the Town of Salisbury in the County of Merrimack in said State, qualified to vote in Town Affairs.

You are hereby notified to meet at the Town Hall in said Salisbury on Tuesday, the 5th day of March, next at one of the clock in the afternoon to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.
3. To elect one Selectman for the year.
4. To elect one Selectman for three years.
5. To see if the Town will vote to raise and appropriate such sums of money as may be necessary for the Town Budget.
6. To see if the Town will vote to accept the budget as submitted by the Budget Committee.
7. To see if the Town will vote to authorize the Selectmen and Town Treasurer to borrow money on notes of the Town in anticipation of taxes.
8. To hear reports of agents, auditors and officers heretofore chosen.
9. To see if the Town will vote to have an audit made by a C. P. A. and to raise and appropriate an estimate of \$1000.00 to cover such audit (included in Town Officers Expenses).
- 10 To see if the Town will vote to use \$3500.00 of the Capital Reserve Fund interest for maintenance in the Flood Control Basin.
11. To see if the Town will vote to raise and appropriate the sum of \$1000.00 to be added to the Capital Reserve Fund for Town Hall and Parking Lot.
12. To see if the Town will vote to raise and appropriate the sum of \$1500.00 to be added to the Capital Reserve Fund for Fire Department Equipment.
13. To see if the Town will vote under RSA 289:7 to designate the Trustees of the Trust Funds to supervise all Town cemeteries and expend funds raised for their maintenance.
14. To see if the Town will vote to raise and appropriate the sum of \$156.00 for the Community Action Program.
15. To see if the Town will vote to raise and appropriate the sum of \$3300.00 for the purchase of a cruiser for the Police Department (submitted without approval of the Budget Committee).
16. To see if the Town will vote to raise and appropriate the sum of \$3800.00 to purchase a Rescue Truck; \$3300.00 to be raised by taxation and \$500.00 to be withdrawn from the Capital Reserve Fund established for that purpose, with \$1900.00 from matching funds from the Federal Government to be applied as an offset to this item, or do anything in relation thereto (submitted

- without approval of the Budget Committee).
17. To see if the Town will vote to partially rescind a vote of a previous Town Meeting to close, subject to Gates and Bars, Shaw Hill Crossroad, so called (now called Oak Hill Road), from Shaw Hill Road to the Oak Hill Cemetery by reopening a section measuring 700 feet, from Oak Hill Cemetery toward Shaw Hill Road (submitted by petition).
18. To see if the Town will vote to adopt a dog ordinance, which will call for constant control of dogs by their owners at all times in all areas of the Town, either by leash, chain, enclosure, or confinement to property of the owner; and to give the Chief of Police and/or authorized Dog Officers full authority to enforce this ordinance (submitted by petition).
19. To see if the Town will vote to authorize the Selectmen to make application for, to accept, and to expend on behalf of the Town any and all advances, grants, or other funds which may now or hereafter be forthcoming from the United States of America or the State of N. H., or any Federal or State Agency.
20. To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-off's against budget appropriations in the amount indicated; and, further to authorize the Selectmen to make pro-rata reductions in the amounts if estimated entitlements are reduced or take any action hereof:

Appropriation	Estimated Amount
Library	\$1000.00
Health Dept.	1150.00
Fire Dept.	1000.00
Police Dept.	1000.00
Financial Administration	850.00
General Expenses of Highway	2400.00
Tax Map	1000.00
Capital Outlay — Roof	30000.00
	\$11,400.00

21. To transact any other business that may legally come before this meeting.
- Given under our hands and seal, this 5th day of February, in the year of our Lord nineteen hundred and seventy-four.

Edward Bailey
Dorothea Lovejoy
Richard Ballam
SELECTMEN OF SALISBURY, N.H.
A true copy of Warrant — Attest:
Edward Bailey
Dorothea Lovejoy
Richard Ballam
SELECTMEN OF SALISBURY, N.H.

BUDGET OF THE TOWN OF SALISBURY

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1974
to December 31, 1974

	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Fiscal Year 1973 (1974-75)
From State:			
Interest & Dividends Tax	1,700.00	1,499.48	1,500.00
Savings Bank Tax	400.00	396.91	400.00
Meals & Rooms Tax	3,000.00	4,675.97	4,500.00
Highway Subsidy (Cl. IV & V)	10,605.68	10,605.68	10,551.84
Reim. A/C Business Profits Tax (Town Portion)	527.00	527.00	553.00
Reim. A/C State Forest Lands	1,113.84	1,571.48	
Reim. A/C Crime Commission		1,376.00	
From Local Sources:			
Dog Licenses	350.00	379.70	350.00
Business Licenses, Permits & Filing Fees	30.00	28.00	25.00
Motor Vehicle Permit Fees	6,900.00	8,272.70	9,000.00
Income from Trust Funds	245.00	258.66	260.00
Withdrawal Capital Reserve Funds	3,500.00	3,500.00	3,500.00
National Bank Stock Taxes		.50	
Resident Taxes Retained	1,700.00	2,154.75	3,100.00
Normal Yield Taxes Assessed	4,500.00	2,515.15	900.00
Rent of Town Property	120.00	91.75	100.00
Reim. from Library Trustees		21.50	
Reim. A/C County Flood Control	90.00	130.12	130.00
Reim. A/C State Flood Control	5,000.00	4,939.09	4,900.00
Bond - Yield Tax		150.00	
Reim. Old Home Day Committee		276.50	
Reim A/C Insurance		507.00	
Interest Taxes & Deposits	1,100.00	1,432.75	1,500.00
Surplus			
From Federal Sources:			
Revenue Sharing	12,400.00	9,655.15	11,400.00
Reim. A/C F.D.A.A.			2,341.62
*TOTAL REVENUES FROM ALL SOURCES			
EXCEPT PROPERTY TAXES	53,281.52	54,965.84	55,011.46
AMOUNT TO BE RAISED BY PROPERTY TAXES			
(Exclusive of County and School Taxes)			18,450.69
TOTAL REVENUES			73,462.15
Revenue Sharing - proposed break down:			
Library	\$1,000.00		
Health	1,150.00		
Fire Department	1,000.00		
Police Department	1,000.00		
Financial Adm.	850.00		
General Expense Highway	2,400.00		
Tax Map	1,000.00		
Capital Outlay-Roof	3,000.00		
TOTAL:			\$11,400.00

	Appropriations Previous Fiscal Year	Budget Committee Recommended 1974 (1974-75)
General Government:		
Town Officers' Salaries	2,525.00	2,725.00
Town Officers' Expenses	4,550.00	5,850.00
Election & Registration Expenses	250.00	700.00
Town Hall & Other		
Town Buildings	3,500.00	3,000.00
Emp. Retire. & Social Security	400.00	400.00
Protection of Persons & Property:		
Police Department	2,500.00	3,000.00
Fire Department	3,000.00	3,200.00
Insurance	2,500.00	2,900.00
Planning & Zoning	100.00	502.00
Damages & Legal Expense	300.00	300.00
Civil Defense Rescue Squad	200.00	500.00
Health Dept. (Incl.		
Hospitals & Amb.)	1,350.00	1,200.00
Town Dump & Garbage Removal	1,600.00	1,600.00
Highways & Bridges:		
Town Maintenance – Summer		
& Winter	16,500.00	16,500.00
Street Lighting	900.00	1,100.00
General Expenses of Highway		
Department	5,800.00	4,800.00
Town Road Aid	820.67	819.15
Libraries:	800.00	1,100.00
Town Poor	500.00	500.00
Old Age Assistance	3,000.00	3,000.00
Community Action Project		156.00
Patriotic Purposes (Memorial Day, Etc.)		
Old Home Day	500.00	
Recreation Parks and Playgrounds	500.00	500.00
Public Service Enterprises:		
Cemeteries	750.00	1,200.00
Debt Service:		
Principal & Long Term		
Notes & Bonds – Fire Truck	3,000.00	3,000.00
Interest – Long Term Notes		
& Bonds	488.98	510.00
Interest on Temporary Loans	700.00	700.00
Capital Outlay (List Below):		
Tax Map	1,500.00	1,200.00
Planning & Zoning	562.00	
Re-roof Town Hall		3,000.00
Seal Roads		5,000.00
Bridge Repairs – Pingree Bridge		2,000.00
Payment to Capital Reserve Funds		
Highway Dept. Equip.	1,000.00	
Fire Dept. Equip	1,500.00	1,500.00
Town Hall & Parking Lot	2,000.00	1,000.00
Rescue Truck	500.00	
TOTAL APPROPRIATIONS	64,096.65	73,462.15

SCHEDULE OF TOWN PROPERTY

Town Hall — land, buildings, furniture and equipment	\$40,000.00
Library — land, building, furniture and equipment	35,000.00
Police Department — furniture, equipment.	3,500.00
Fire Department — land, buildings, equipment.	50,000.00
Highway Department — equipment	3,500.00
Rescue Squad — equipment	1,500.00

TAX RATE

Municipal	\$.20
County25
School.	2.91
 Tax Rate	 3.36 per \$100.00

SUMMARY OF INVENTORY

Land	\$1,495,900.00
Buildings	2,543,350.00
Utilities.	551,000.00
Trailers — Mobile Homes	73,850.00
Boats	1,750.00
	\$4,665,850.00
 War Service Exemptions	 2,850.00
Blind Exemptions	1,000.00
Elderly Exemptions.	39,350.00
	43,200.00
 Number of Veteran Property Exemptions.	 57

DETAILED STATEMENT OF PAYMENTS**TOWN OFFICERS EXPENSES**

N.H. Town Clerk Assoc.	\$ 8.00
Dana Parks Jr.	7.78
N. H. Municipal Assoc.	91.00
Wheeler & Clark	33.23
W. A. Mahoney Co.	352.60
Brown & Saltmarsh	284.88
Crossroads Country Store.	49.33
Phil Nerden	8.00
Nathan Wechsler & Co.	665.04
Kathleen Roy	124.50
Edward Bailey	105.35
Postmaster, Salisbury, N. H.. . . .	29.95
Journal Transcript	100.00
Village Press	1,027.80
H. A. Holt	23.90
Agnes Shaw	977.61
Richard Ballam	25.19
Violet Toth, Sec.	10.00
Register of Probate	20
State of N. H.	8.64
Postmaster, Franklin, N. H.	92.00
Concord Monitor	141.75
Reprographics	7.85
Homestead Press	35.50
Blue book	10.00
N. H. Assoc. of Assess.	30.00
Donald Powell	37.85
N. E. Center	63.00
Branham Pub.	10.10
N. H. Cons. Comm.	20.00
AAA	2.00
William Diamond, Inc.	5.67
Franklin Bank	7.00

4,395.72

TOWN HALL & OTHER TOWN BUILDINGS

Prescott Oil.	1,062.42
Thomas Martin	26.50
Kearsarge Telephone Co.	188.52
Concord Electric Co.	295.28
H. A. Holt	15.20
Soc. Security	9.69
Crossroads Country Store.	16.20
Merton Raymond.	247.00

John Lovejoy	498.49
Donald Prince	156.31
Steenbeke and Sons	121.97
N. H. Paving Co., Inc..	150.00
Rolfe Camp Co.	34.05

2,821.63

ELECTIONS & REGISTRATIONS

Arthur Schaefer.	99.50
Maud Prince	21.00
Arvilla Fogarty.	21.00
Alice Beaudoin	21.00
Lola Underhill	19.25
Dana Parks Jr.	20.00
Frederick Adams	30.00
Concord Monitor	42.75
Russell Benedict.	138.00

412.50

POLICE DEPARTMENT

Pierre Ballou	64.49
AAA	2.00
Crossroads Country Store.	74.06
John Lovejoy	378.86
Robert Bentley.	411.18
Soc. Security	45.75
W. A. Mahoney Co.	30.50
Granite State.	2.88
General Electric.	930.00
Brian Hanson.	155.89
Glendale Inc.	70.65
Lindon Bowne	43.75
Rogers Co.	4.35
Donald Cushing.	15.00
Macks	22.45
Scientific	50.00
Wright Communications, Inc.	423.79
Whitney Co..	37.61
Kearsarge Tel. Co.	90.59

2,853.79

CIVIL DEFENSE & RESCUE SQUAD

Crossroads Country Store.	40.32
Treasurer, State of N. H.	23.45
Sanel Auto Parts, Inc.	55.79
Lorna Bartz	20.00

Martha Patten	20.00
Nault's Pharmacy	12.49
Larry Young	22.00
Everson Ross Co.	2.60
Glendale Inc.	27.65
Sargent-Sowell Inc.	5.71
George Burdick	139.30
Dyna-Med. Inc.	11.51

380.82

FIRE DEPARTMENT & FOREST FIRES

Kearsarge Telephone Co.	225.54
Crossroads Country Store	245.11
N. H. Welding Supply Co.	14.62
Laconia Fire Dept.	600.00
H. A. Holt & Sons	9.28
Robert Bartz	178.32
Lindon Bowne	17.20
Lawrence Bowne	10.20
Lewis Bartlett	72.19
Dennis Patten	10.20
Richard Ballam	10.20
Arthur Schaefer	10.20
Kenney Garage	40.50
Richard Beckford	23.50
Franklin Fire Dept.	10.00
Blanchard Assoc.	947.91
Northeast Fire	13.50
Nuri Associates	354.20
Russell Uniform Co.	10.82
Leon Jones	40.00
Joe Heath Jr.	40.00
N. H. Paving Co., Inc	241.30
Richard Holmes.	42.00

3,166.79

CLASS V HIGHWAYS

Leon Jones	1,252.15
Michael Kay	163.38
James Bailey	163.38
Soc. Security	24.10
Amos Merchant.	52.18
Harold Embleton.	9.07
Wm. Cook & Son	354.38
N. H. Paving Co., Inc.	2,581.53
Paul Jurta	264.00

Charles Taylor	344.00
Joe. Heath Jr.	64.00
Robert Kinne.	345.00

5,617.17

TOWN DUMP

Lawrence Partridge	1,077.06
Soc. Security	66.94
Crossroads Country Store91
Richard Ballam	26.00
Edward Bailey	30.00
Leon Jones.	60.00
Helen Drown	85.00

1,345.91

SUMMER ROADS

Leon Jones	3,626.52
Amos Merchant	134.96
Soc. Security	37.42
James Colby.	77.00
Newton deHaro	63.18
Michael Kay	32.49
Harley Shaw	85.70
Robert Miville	22.41
Frederick Shaw	60.00
Jos. Keyser.	580.00
Scott Jones.	22.70
N. H. Paving Co., Inc..	378.55
Charles Taylor	64.00
Jos. Heath Jr.	64.00
Town of Boscawen	64.00
Donald Prince	196.26
Armand Braupre	33.89
City of Franklin	182.50
Bernard Shaw	50.00
Steve Benedict	79.48

5,855.01

WINTER ROADS

Leon Jones	4,597.79
Jos. Heath Jr..	2,106.22
Ray Prince	430.40
Bernard Shaw	242.55
Newton deHaro	107.11
Glen Lam	9.08
Soc. Security	66.65

Daniel Bowne	77.21	
James Minard	104.81	
Donald Prince	454.90	
Carlton George	26.89	
Michael Kay	26.89	
Melvin Bowne	11.35	
Crossroads Country Store.	7.50	
Amos Merchant	22.69	
Harley Shaw	80.92	
Richard Shaw	15.88	
Steve Benedict	125.26	
Scott Jones	13.67	
Dave Benedict	2.27	
John Lovejoy	9.08	
		8,539.12

INSURANCE

Melcher & Prescott	2,502.70	
Stewart Nelson Co.	72.00	
A. W. Frost Agency	234.00	
Carlton Barton Agency	37.80	
		2,846.50

PLANNING BOARD

Journal Transcript	24.00	
Crossroads Country Store.	8.92	
Postmaster, Salisbury, N. H.	4.19	
Central N. H. Regional Planning Comm	387.00	
Capital Regional Refuse	175.00	
Franklin Trumpeter.	7.50	
		606.61

HEALTH DEPARTMENT INCLUDING HOSPITALS

Visiting Nurse Assoc	998.65	
Harlean Merkes	12.30	
Franklin Regional Hospital	150.00	
		1,160.95

TOWN OFFICERS SALARIES

Agnes Shaw	750.00	
Donald Powell	250.00	
Richard Ballam	500.00	
Edward Bailey	500.00	
Norma Lovejoy.	275.00	
Dorothea Lovejoy.	250.00	
		2,525.00

GENERAL EXPENSES OF THE HIGHWAY

Rolfe Camp	3.80
The Chemical Corp.	1,350.76
Leon Jones	321.50
Ray Prince	148.55
R. C. Hazelton Co	27.44
Crossroads Country Store.	23.97
N. H. Explosives & Macj. Corp.	211.10
Jos. Heath Jr.	120.00
Sanel Auto Parts Co	1,977.99
Max Cohen & Son	32.48
Donald Powell	60.00
Dalphond Bros.	178.56
Robert Kinne.	110.25
Merrimack Farmers' Exchange	150.75
Tilton Sand and Gravel	78.58
N. H. Bituminous Co.	1,257.10
David Kalloch	9.45
Steenbeke & Sons.	110.20
W. M. Cook & Son.	130.00

6,302.48

STREETLIGHTS

Public Service of N. H.	223.56
Concord Electric Co	649.77
N. H. Electric Cooperative	107.52

980.85

LIBRARIES

Harlean Merkes, Treas.	800.00
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OLD AGE ASSISTANCE

State of N. H.	1,789.02
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TOWN POOR

State of N. H.	275.88
Crossroads Country Store.	225.38

501.26

TAX MAP

Postmaster, Salisbury, N. H.. . . .	44.20
Derryfield School.	3.50

46.70

REVENUE SHARING

Franklin Savings Bank 4,144.00

PATRIOTIC PURPOSES

Jos. Gindin. 247.33
 Seymore Trophy Co. 23.37
 George & His Hayshakers 85.00
 Merrimack V. H. Band 100.00
 Salisbury Boy Scout Troop No. 489. 122.75
 John C. Lovejoy 45.30
 Dana Thornton 7.53
 Lewis Jeffrey 7.53
 Robert Bentley. 53.89
 Soc. Security 3.05

695.65

PARKS & PLAYGROUNDS

Haggett's Sport Shop 155.52
 Crossroads Country Store. 5.60
 Steenbeke & Sons 11.00
 Merrimack Farmers' Exchange 277.60

449.72

DAMAGES & LEGAL EXPENSES (INCL. DOGS)

Donald Cushing. 5.00
 Concord S P C A 50.00
 Upton, Sanders, Upton 30.00

85.00

TAXES BOUGHT BY TOWN

Agnes, Shaw, Tax Collector 5,730.15

ABATEMENT REFUNDS

Dana Parks Jr. 77.71
 James Colby. 69.46
 Elizabeth Graves 43.68
 George Stephens 6.30
 Eva Aube. 38.64

235.79

SOCIAL SECURITY

Treas., State of N. H. 555.14

INTEREST

Franklin National Bank 1,113.12

FLOOD DISASTER CONSTRUCTION

Leon Jones	500.50
N. & H. Paving Co., Inc.	1,188.37
Richard Holmes	165.90
Jos. Heath Jr.	136.00
	1,990.77

YIELD TAX

Treas., State of N. H.	299.04
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TEMPORARY LOANS

Franklin National Bank.	30,000.00
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COUNTY

Treas., Merrimack County.	11,454.18
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RESIDENT TAX

Treas., State of N. H.	1,028.25
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MERRIMACK VALLEY SCHOOL DIST.

Ruth Mitchell, Treas.	135,408.54
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CAPITAL RESERVE FUNDS

Capital Reserve Fund (Fire Equip.)	
Norma C. Lovejoy, Treas.	1,500.00
Capital Reserve Fund (Town Hall & Parking Lot)	
Norma C. Lovejoy, Treas.	2,000.00
Capital Reserve Fund (Highway Equip.)	
Norma C. Lovejoy, Treas.	1,000.00
Capital Reserve Fund (Rescue Truck)	
Norma C. Lovejoy, Treas.	500.00

YIELD TAX PAYMENT

Agnes Shaw.	84.54
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CEMETERIES

Merton Raymond.	645.25
Donald Prince	185.50
James Bailey	16.95
Fred Shaw	60.00
Soc. Security	1.05
	908.75

January 28, 1974

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Board of Selectmen
Salisbury, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Salisbury for the fiscal year ended December 31, 1973, which was made by Nathan Wechsler & Company in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

One of the enclosed audits must be given the Town Clerk as part of the permanent records.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

FINANCIAL STATEMENTS

Comparative Balance Sheets as of December 31, 1972 and December 31, 1973: (Exhibit A-1)

Comparative Balance Sheets, as of December 31, 1972 and December 31, 1973, are presented in Exhibit A-1. As indicated therein, the Surplus of the Town increased \$7,286.84 from \$7,290.77 to \$14,577.61 in 1973. The Balance Sheet Surplus of \$14,577.61 represents the Current Surplus (excess of total current assets over current liabilities) on December 31, 1973.

Analysis of Change in Financial Condition: (Exhibit A-2)

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These are as follows:

Analysis of Change in Financial Condition

Increase in Surplus:

Net Budget Surplus	\$7,286.84
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Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues: (Exhibits A-3 and A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1973, are presented in Exhibits A-3 and A-4. As indicated by the Budget Summary (Exhibit A-4), net unexpended appropriations of \$8,662.63, less a net revenue deficit of \$1,375.79, resulted in a net budget surplus of \$7,286.84.

Summary Statement of Receipts and Expenditures: (Exhibit B-1)

A summary statement of receipts and expenditures for the fiscal year ended December 31, 1973, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1973, is indicated in Exhibit B-2.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Verification of uncollected and unredeemed taxes was made by mailing notices to delinquent taxpayers as indicated by the Tax Collector's records. Consequently, the amounts of uncollected and unredeemed taxes as indicated in this report are subject to any changes which may be necessitated by the return of verification notices.

Conclusion:

The provisions of Chapter 184, of the Laws of 1955, require that this report or the summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town.

We extend our thanks to the officials of the Town of Salisbury for their assistance during the course of the audit.

Very truly yours,

Stuart A. Goss
Nathan Wechsler & Company

CERTIFICATE OF AUDIT

This is to certify that we have examined and audited the accounts and records of the Town of Salisbury for the fiscal year ended December 31, 1973.

Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

In our opinion, the accompanying balance sheet and statements of sources of revenues and expenditures present fairly the financial position of the Town of Salisbury at December 31, 1973, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applicable to governmental entities, applied on a basis consistent with that of the preceding fiscal year.

Respectfully submitted,

Stuart A. Goss
Nathan Wechsler & Company

January 28, 1974

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EXHIBITS:

Financial Information:

A-1 — Comparative Balances Sheets — As of December 31, 1972 and December 31, 1973

A-2 — Analysis of Change in Financial Condition

A-3 — Comparative Statement of Appropriations and Expenditures

A-4 — Comparative Statement of Estimated and Actual Revenues and

Budget Summary

Treasurer:

B-1 — Classified Statement of Receipts and Expenditures

B-2 — Summary of Treasurer's Account and Proof of Balance

Tax Collector:

C-1 — Summary of Warrants

C-2 — Summary of Tax Sale Accounts

Town Clerk:

D — Summary of Town Clerk's Accounts — Agnes M. Shaw

Revenue Sharing Funds

E — Statement of Revenue, Expenditures and Fund Balance

Trust Funds:

F — Summary of Trust Fund Principal, Income and Investments

Indebtedness:

G — Summary of Long-Term Indebtedness

Surety Bonds:

H — Town Officers' Surety Bonds

EXHIBIT A-1
TOWN OF SALISBURY
 Comparative Balance Sheets
 As of December 31, 1972 and December 31, 1973

ASSETS	December 31, 1972		December 31, 1973	
Cash on Hand:				
Town Treasurer		\$ 24,261.43		\$ 27,998.44
Capital Reserve Fund: (Contra)				
Road Maintenance	\$ 99,954.78		\$102,164.67	
Fire Truck	2,651.88		3,928.09	
Highway Equipment	1,055.27		2,110.93	
School Building	21,145.94		62,453.35	
Town Hall Parking Lot	2,000.00		4,102.51	
Reserve Truck		126,807.87	500.00	175,259.55
Other Cash:				
Federal Revenue Sharing (Contra)		4,319.00		6,115.89
Due from U. S. Government — Federal Disaster Assistant Act				2,341.66
Due from State of New Hampshire: State and Federal Lands		1,113.84		
Unredeemed Taxes:				
Levy of 1970	793.18			
Levy of 1971	2,660.03		1,781.02	
Levy of 1972		3,453.21	4,579.94	6,360.96
Uncollected Taxes:				
Levy of 1971	247.00			
Levy of 1972	34,414.40			
Levy of 1973		34,661.40	34,304.55	34,304.55
Notes Authorized:				
Issued		15,000.00		12,000.00
Total Assets		\$209,616.75		\$264,381.05
LIABILITIES	December 31, 1972		December 31, 1973	
Appropriations Forwarded:				
Planning and Zoning	\$ 60.56		\$ 115.95	
Class V Highway Maintenance	60.24	\$ 120.80	745.83	\$ 861.78
Due State of New Hampshire:				
2% Bond and Debt Tax:				
Uncollected	149.03		1,200.00	
Collected — Not Remitted	299.04	448.07	419.19	1,619.19
Resident Taxes:				
Uncollected	405.00			
Collected — Not Remitted	612.45	1,017.45		

Due School District	54,612.79	53,947.03
Capital Reserve Fund (Contra)	126,807.87	175,259.55
Federal Revenue Sharing (Contra)	4,319.00	6,115.89
Indebtedness:		
Notes Outstanding	15,000.00	12,000.00
Total Liabilities	\$202,325.98	\$249,803.44
Surplus	7,290.77	14,577.61
Total Liabilities and Surplus	\$209,616.75	\$264,381.05

EXHIBIT A-2
TOWN OF SALISBURY

Analysis of Change in Financial Condition
Fiscal Year Ended December 31, 1973

Surplus — December 31, 1973	\$14,577.61	
Surplus — December 31, 1972	7,290.77	
Increase in Surplus		\$7,286.84

Analysis of Change

Increase in Surplus		
Net Budget Surplus		\$7,286.84

EXHIBIT A-3

TOWN OF SALISBURY

TOWN OF SALISBURY

	Appropriations Forwarded from 1972	Appropriations 1973
General Government:		
Town Officers' Salaries		\$2,525.00
Town Officers' Expenses		4,550.00
Election and Registration Expenses		250.00
Town Hall and Other Town Buildings Maintenance		3,500.00
Protection of Persons and Property:		
Police Department		2,500.00
Fire Department		3,000.00
Insurance		2,500.00
Planning and Zoning	60.56	662.00
Civilian Defense		200.00
Health and Sanitation:		
Health Department		1,350.00
Town Dump and Garbage Collection		1,600.00
Highways and Bridges:		
Town Maintenance		16,500.00
Street Lighting		900.00
General Expenses of Highway Department		5,800.00
Town Road Aid		820.67
Class V Highway Maintenance		
Maintenance — Flood Disaster	60.24	
Libraries:		800.00
Public Welfare:		
Old Age Assistance		3,000.00
Town Poor		500.00
Recreation:		
Parks and Playgrounds		500.00
Public Service Enterprises:		
Cemeteries		750.00
Unclassified:		
Damages and Legal Expenses		300.00
Retirement and Social Security		400.00
Overlay		2,036.33
Interest:		
On Tax Anticipation Notes		1,188.88
Payments to Other Governmental Divisions:		
County Tax		11,454.18
Achool Tax	54,612.79	134,742.78
Indebtedness:		
Payment of Debts		3,000.00
Payment to Capital Reserve Funds		5,000.00
Patriotic Purposes:		
Other Celebrations		500.00
Tax Map		1,500.00
	\$54,733.59	\$212,329.84

Comparative Statement of Appropriations and Expenditures
Fiscal Year Ended December 31, 1973

Receipts and Reimbursements	Total Amount Available	Expenditures 1973	Balances Unexpended	Overdrafts	Appropriations Forwarded to 1974
	\$ 2,525.00	\$ 2,525.00			
	4,550.00	4,395.72	154.28		
	250.00	412.50		162.50	
	3,500.00	2,821.63	678.37		
\$1,376.00	3,876.00	2,853.79	1,022.21		
	3,000.00	3,166.79		166.79	
	2,500.00	2,846.50		346.50	
	722.56	606.61			115.95
	200.00	385.32		185.32	
	1,350.00	1,160.95	189.05		
	1,600.00	1,345.91	254.09		
350.85	16,850.85	14,394.13	2,456.72		
	900.00	980.85		80.85	
	5,800.00	6,302.48		502.48	
458.48	1,279.15	820.67	458.48		
6,302.76	6,363.00	5,617.17			745.83
1,990.77	1,990.77	1,990.77			
	800.00	800.00			
	3,000.00	1,789.01	1,210.98		
	500.00	501.26		1.26	
	500.00	449.72	50.28		
	750.00	908.75		158.75	
	300.00	85.00	215.00		
	400.00	298.29	101.71		
150.00	2,186.33	320.33	1,866.00		
	1,188.88	1,113.12	75.76		
	11,454.18	11,454.18			
	189,355.57	135,408.54			53,947.03
	3,000.00	3,000.00			
	5,000.00	5,000.00			
276.50	776.50	695.65	80.85		
	1,500.00	46.70	1,453.30		
\$10,905.36	\$277,968.79	\$214,497.35	\$10,267.08	\$1,604.45	\$54,808.81

EXHIBIT A-4 TOWN OF SALISBURY

Comparative Statement of Estimated and Actual Revenues and Budget Summary Fiscal Year Ended December 31, 1973

	Revenues			
	Estimated	Actual	Excess	Deficit
Taxes:				
Current Year:				
Property Taxes	\$152,565.96	\$152,362.78		\$ 203.18
Resident Taxes	3,160.00	3,089.20		70.80
National Bank Stock Tax		.50	.50	
Yield Taxes	7,351.00	7,350.83		.17
Prior Years:				
Resident Taxes		50.00	50.00	
Interest and Delinquent Taxes	1,100.00	1,865.29	765.29	
From State of New Hampshire:				
Interest and Dividends Tax	1,499.00	1,499.00		
Savings Bank Tax	397.00	397.39	.39	
Meals and Rooms Tax	3,352.00	4,675.97	1,323.97	
Business Profits Tax	2,549.88	1,274.94		1,274.94
Reimbursements:				
a/c State and Federal Lands	1,114.00			1,114.00
a/c Flood Control	5,000.00	4,939.09		60.91
a/c Subsidy	10,606.00	10,605.68		.32
From Local Sources, Except Taxes:				
Business Licenses, Permits and Filing Fees	30.00	28.00		2.00
Dog Licenses	350.00	379.70	29.70	
Motor Vehicle Permit Fees	6,900.00	8,272.70	1,372.70	
Income from Trust Funds	245.00	258.66	13.66	
Withdrawal from Capital Reserve Fund a/c Road Maintenance	3,500.00	3,500.00		
Rent of Town Hall	120.00	90.55		29.45
Insurance Refunds		507.00	507.00	
County Reimbursement	90.00	130.12	40.12	
Libraries Trustees Refund		21.50	21.50	
Revenue Sharing Funds	12,400.00	9,655.15		2,744.85
	\$212,329.84	\$210,954.05	\$4,124.83	\$5,500.62
Budget Summary				
Actual Revenues		\$210,954.05		
Estimated Revenues		212,329.84		
Net Revenue Deficit				1,375.79
Unexpended Balances of Appropriations		10,267.00		
Overdrafts of Appropriations		1,604.45		
Net Unexpended Balances of Appropriations				8,662.63
Net Budget Surplus				\$7,286.84

EXHIBIT B-1 **TOWN OF SALISBURY**

Classified Statement of Receipts and Expenditures Fiscal Year Ended December 31, 1973

Current Revenues:

Local Taxes:

Current Year:

Property Taxes	\$126,242.79	
Resident Taxes	2,220.00	
National Bank Stock	.50	
Yield Taxes	1,620.99	\$130,084.28

Prior Years:

Property Taxes	32,852.68	
Resident Taxes	860.00	
Yield Taxes	894.16	34,606.84

Tax Sales Redeemed	2,822.40	
Interest on Taxes	1,762.29	
Penalties — Resident Taxes	103.00	

\$169,378.81

State of New Hampshire:

Highways and Bridges:

Town Road Aid Refund	458.48	
Class V. Highway Maintenance	6,302.76	
Highway Subsidy	10,605.68	17,366.92
Interest and Dividends Tax		1,499.00
Savings Bank Tax		397.39
Reimbursement a/c State and		
Federal Forest Lands		1,113.80
State Aid Flood Control Land		4,939.09
Meals and Rooms Tax		4,675.97
Reimbursement a/c Business		
Profits Tax		1,274.94
Reimbursement — Radio		1,376.00

32,643.11

From Local Sources, Except Taxes:

Dog Licenses	379.70	
Motor Vehicle Permit Fees	8,272.70	
Business Licenses, Permits		
and Filing Fees		28.00
Rent of Town Properties		90.55
Income from Trust Funds		258.66

9,029.61

Total Current Revenue Receipts

\$211,051.53

Receipts Other than Current Revenues:

Proceeds of Tax Anticipation Notes	\$30,000.00	
Sale of Town Property	276.50	
Federal Revenue Sharing Proceeds	13,799.15	
Bond Furnished on Yield Tax	150.00	

Withdrawals from Capital Reserve Funds:

Roads	3,500.00	
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Refunds:

Insurance Refunds	507.00	
County Reimbursements	130.12	
Library Trustees Reimbursement for Social Security	21.50	
		\$ 48,384.27
Total Receipts from all Sources		\$259,435.80
Balance — January 1, 1973		24,261.43
Grand Total		\$283,697.23

Expenditures

General Government:

Town Officers' Salaries	\$2,525.00	
Town Officers' Expenses	4,395.72	
Election and Registration Expenses	412.50	
Town Hall and Other Buildings	2,821.63	
		\$ 10,154.85

Protection of Persons and Property:

Police Department	\$ 2,853.79	
Fire Department, Including Forest Fires	3,166.79	
Insurance	2,846.50	
Planning and Zoning	606.61	
Civil Defense	385.32	
		\$ 9,859.01

Health and Sanitation:

Health Department, Including Hospital	\$ 1,160.95	
Town Dump and Garbage Removal	1,345.91	
		\$ 2,506.86

Highways and Bridges:

Town Road Aid	\$ 820.67	
Town Maintenance — Summer	\$5,855.01	
Town Maintenance — Winter	8,539.12	14,394.13
Class V Highway Maintenance		5,617.17
Street Lighting		980.85
General Expenses of Highway Dept.		6,302.48
Flood Disaster — Maintenance		1,990.77
		30,106.07

Libraries:

800.00

Public Welfare:

Old Age Assistance	\$1,789.02	
Town Poor	501.26	
		2,290.28

Recreation:

Parks and Playgrounds	449.72
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Public Service Enterprises:

Cemeteries	908.75
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Patriotic Purposes:

Other Celebrations	\$ 695.65	
Tax Maps	46.70	742.35

Unclassified:

Damages and Legal Expenses	\$ 85.00	
Retirement and Social Security	298.29	
Taxes Bought by Town	5,730.15	
Abatements and Refunds	320.33	
		\$6,433.77

Interest:

On Tax Anticipation Notes	\$ 1,113.12	
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Indebtedness Payments:

Tax Anticipation Notes Paid	\$30,000.00	
Payments to Capital Reserve Funds:		
a/c Rescue Truck	500.00	
a/c Town Hall and Parking Lot	2,000.00	
a/c Fire Department	1,500.00	
a/c Highway Department	1,000.00	
Payment of Notes	3,000.00	
		\$ 38,000.00

Payments to Other Governmental Divisions:

State of New Hampshire:		
Resident Taxes	\$ 1,028.25	
2% Bond and Debt Retirement Tax	299.04	
		1,327.29

County Tax:	11,454.18
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School District Tax:	135,408.54
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Transfer of Revenue Sharing Funds to Savings Account	4,144.00
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Total Expenditures for all Purposes	\$255,698.79
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Balance — December 31, 1973	27,998.44
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Grand Total	\$283,697.23
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EXHIBIT B-2
TOWN OF SALISBURY

Summary of Treasurer's Account and Proof of Balance
Fiscal Year Ended December 31, 1973

Balance — January 1, 1973	\$24,261.43	
Receipts During Year	259,435.80	
		\$283,697.23
Expenditures During Year		255,698.79
Balance — December 31, 1973		\$27,998.44
Proof of Balance		
Balance in The Franklin National Bank — Per Statement December 31, 1973	\$51,682.17	
Add: Deposit of December 31, 1973	7,738.69	
	59,420.86	
Less: Outstanding Checks	31,422.42	
Reconciled Balance — December 31, 1973		\$27,998.44

EXHIBIT C-1
TOWN OF SALISBURY
 Summary of Warrants
 Fiscal Year Ended December 31, 1973

DR.	1973	Levies of 1972	1971
Uncollected Taxes — January 1, 1973:			
Property Taxes		\$32,867.24	
Resident Taxes		900.00	
Yield Taxes		647.16	247.00
Taxes Committed to Collector:			
Property Taxes	152,416.80		
Resident Taxes	3,160.00		
National Bank Stock Tax	.50		
Yield Tax	8,820.99		
Added Taxes:			
Property Taxes	98.30		
Resident Taxes	50.00	50.00	
Interest Collected:	18.10	1,374.48	40.14
Penalties Collected on Resident Taxes	17.00	86.00	
	\$164,581.69	\$35,924.88	\$287.14
CR.			
Remittances to Treasurer:			
Property Taxes	\$126,242.79	\$32,852.68	
Resident Taxes	2,220.00	860.00	247.00
Yield Taxes	1,620.99	647.16	
National Bank Stock Tax	.50		
Interest	18.10	1,374.48	40.14
Penalties	17.00	86.00	
Abatements Allowed:			
Property Taxes	137.76	14.56	
Resident Taxes	20.00	90.00	
Uncollected Taxes — December 31, 1973:			
Property Taxes	26,134.55		
Resident Taxes	970.00		
Yield Taxes	7,200.00		
	\$164,581.69	\$35,924.88	\$287.14

EXHIBIT C-2
TOWN OF SALISBURY
 Summary of Tax Sale Accounts
 Fiscal Year Ended December 31, 1973

DR.	1972	Levies of 1971	1970
Unredeemed Taxes – January 1, 1973		\$2,660.03	\$ 793.18
Tax Sale of 1973	5,730.15		
Interest and Costs after Sale	30.34	91.68	207.55
	\$5,760.49	\$2,751.71	\$1,000.73
CR.			
Remittances to Treasurer:			
Redemptions	\$1,150.21	\$ 879.01	\$ 793.18
Interest and Costs after Sale	30.34	91.68	207.55
Unredeemed Taxes – December 31, 1973	4,579.94	1,781.02	
	\$5,760.49	\$2,751.71	\$1,000.73

EXHIBIT D
TOWN OF SALISBURY
 Summary of Account – Agnes M. Shaw – Town Clerk
 Fiscal Year Ended December 31, 1973

Motor Vehicle Permits Issued:

1972	\$ 106.69	
1973	8,025.62	
1974	140.39	
		\$8,272.70

Dog Licenses Issued:

1973 – 152 licenses	\$ 403.50	
1974 – 2 Licenses	7.00	
	410.50	
Less 154 fees @ \$.20	30.80	
		379.70

Filing Fees:	2.00	\$8,654.40
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Remittances to Treasurer:		
Motor Vehicle Permits	\$8,272.70	
Dog Licenses	379.70	
Filing Fees	2.00	
		\$8,654.40

EXHIBIT E
TOWN OF SALISBURY

Fiscal Year Ended December 31, 1973

Revenue Sharing Funds

Statement of Revenue, Expenditures and Fund Balance

Available Funds — January 1, 1973		\$ 4,319.00
Add: Revenue:		
Entitlement Payments	\$10,933.00	
Interest	519.04	11,452.04
 Total Available Funds		 \$15,771.04
 Less: Expenditures:		
Operating/Maintenance Expenses:		
Public Safety	\$ 2,000.00	
Public Transportation	4,800.00	
Health	1,160.95	
Library	800.00	
Financial Administration	894.20	
 Total Expenditures		 9,655.15
 Available Funds — December 31, 1973		 \$ 6,115.89

EXHIBIT F **TOWN OF SALISBURY**

	Balance January 1, 1973	PRINCIPAL		Balance December 31, 1973
		Additions	With- drawals	
Cemeteries – Perpetual Care	\$ 3,983.76	\$ 300.00		\$ 4,283.76
Maplewood Cemeteries	500.00			500.00
Baptist Church – Building Fund	70.89			70.89
Capital Reserve Fund – Road Maintenance	99,954.78	(a) 675.61 (b) 5,034.28	3,500.00	102,164.67
Capital Reserve Fund – Fire Equipment	2,686.88	1,535.00	(c) 413.17	3,808.71
Capital Reserve Fund – Highway Equipment	900.00	1,000.00		1,900.00
Capital Reserve Fund – Town Hall Parking Lot	2,000.00	2,000.00		4,000.00
Capital Reserve Fund – School Building Fund	20,000.00	40,000.00		60,000.00
Capital Reserve Fund – Rescue Truck		500.00		500.00
	\$130,096.31	\$51,044.89	\$3,913.17	\$177,228.03

(a) Capital Gains Dividends

(b) Interest and Dividends

(c) Adjustment – 1972 Balance

Summary of Trust Fund Principal, Income and Investments
Fiscal Year Ended December 31, 1973

INCOME				
Balance January 1 1973	Earned During Year	Expended During Year	Balance December 31, 1973	Balance of Principal and Income December 31, 1973
\$ 817.17	\$ 258.66	\$258.66	\$ 817.17	\$ 5,100.93
	26.65	26.65		500.00
22.62	4.93		27.55	98.44
				102,164.67
	119.38		119.38	3,928.09
155.27	55.66		210.93	2,110.93
	102.51		102.51	4,102.51
1,145.94	1,307.47		2,453.41	62,453.41
				500.00
\$2,141.00	\$1,875.26	\$285.31	\$3,730.95	\$180,958.98

EXHIBIT F (Continued)
TOWN OF SALISBURY

Summary of Trust Fund Principal, Income and Investments
Fiscal Year Ended December 31, 1973

Investments and Deposits
Capital Reserve Fund

874 Shares	Anchor Growth Fund	\$10,869.95	
133 Shares	B. T. New York Corporation	2,429.79	
1,588 Shares	Colonial Growth Shares	11,302.50	
226 Shares	First National Bank — Boston	2,374.00	
1,164 Shares	George Putnam Fund	12,246.72	
\$ 5,000 Debentures	Union Pacific Corporation	5,061.10	
\$10,000 First			
Mortgage			
Bonds	Northern States Power Co.	10,075.00	
\$10,000 First			
Mortgage			
Bonds	The Detroit Edison Co.	10,056.53	
			\$ 64,415.59
	Franklin Cooperative Bank	\$35,466.80	
	Concord Savings Bank	20,886.76	
	Franklin Savings Bank	30,727.94	
	Laconia Savings Bank	11,999.34	
	Merrimack County Savings		
	Bank	153.07	
	New Hampshire Savings		
	Bank	11,610.11	
			110,844.02
Perpetual Care Funds:			
	Franklin Savings Bank		5,100.93
Maplewood Cemetery:			
	Franklin Savings Bank		500.00
Baptist Church —			
Building Fund:			
	Franklin Savings Bank		98.44
			\$180,958.98

EXHIBIT G
TOWN OF SALISBURY
 Summary of Long-Term Indebtedness
 Fiscal Year Ended December 31, 1973

Date of Authorization	Date of Issue	Amount of Issue	1972	1973	Balance End of Year
1971	1972	\$18,000.00	\$3,000.00	\$3,000.00	\$12,000.00

EXHIBIT H
TOWN OF SALISBURY
 Town Officers' Surety Bonds
 Fiscal Year Ended December 31, 1973

	Bond Number	Amount	Term	Beginning
Town Treasurer:				
Norma C. Lovejoy				
Peerless Insurance Company	S-31-90-22	\$18,000.00	March	6, 1973
Town Clerk:				
Agnes M. Shaw				
New Hampshire Insurance Company	30-94-68	3,000.00	March	7, 1972
Tax Collector:				
Agnes M. Shaw				
New Hampshire Insurance Company	97-27-94	20,000.00	March	7, 1972
Trustees of Trust Funds:				
Dana Parks, Jr.				
New Hampshire Insurance Company	94-36-81	15,000.00	March	9, 1971
Philip H. Nerden				
New Hampshire Insurance Company	95-54-22	16,000.00	March	22, 1972
Arthur J. Schaefer				
New Hampshire Insurance Company	91-63-48	20,000.00	March	6, 1973

SALISBURY POLICE DEPARTMENT

Report to the town for 1973

Despite major changes in personnel during the past year, the Police Department has not only been able to stay in operation but has made considerable progress in both operations and physical equipment.

The Department at the present time consists of 3 regular and 4 special officers. These men spent approximately 1,000 hours travelling 15,000 miles in answering more than 288 calls with over 50% of the labor and mileage given without pay or reimbursement of expenses. There were 15 accidents, 18 arrests and 31 court cases, 1 case of arson, 2 stolen cars recovered, 12 cases of breaking and entering and 12 cases of larceny. 26 dog complaints, 15 separate acts of vandalism and approximately 250 motor vehicle violations handled this past year. We have been able to do this not only because of the dedicated work of the Department members but also through the cooperation of the Police Departments in our neighboring towns and the wholehearted support of the State Police, the County Sheriff's Office and the town Board of Selectmen.

Last year the town approved the use of space behind the Selectmen's Office by the Police Department. We have set up an office and the beginnings of a records system which is extremely important in police work.

The County Dispatch Service, which is of inestimable value in speeding up operations and requesting aid from other departments, was installed on November 1, 1973. The Department has returned \$1,000 to the Town because of cost overestimates in this matter.

The men of the Department have given a few hours of their own time to attend training sessions this past year and plan to attend several more in the upcoming year. We are hoping to be certified by the New Hampshire Police Standards and Training Council by spring and are attending first aid training to better qualify us for the necessities of the Town.

We cannot stress too strongly the fact that the Department is set up to serve and protect the Townspeople, not harass them. We hope that the Town will approve the budget which we feel is necessary for that protection and we ask the cooperation of all our fellow townsmen so that our efforts may make Salisbury a model of a quiet, law-abiding town.

Respectfully submitted,

Robert W. Bentley

Chief of Police

REPORT of the FOREST FIRE WARDEN and DISTRICT CHIEF

The New Hampshire Forest Fire Service is represented in every town, city or unorganized place in our state by the forest fire warden. Anyone wishing to kindle an outside fire when the ground is not covered with snow must first obtain the written permission of the fire warden. Except for cooking fires, no fire can be kindled between 9:00 and 5:00 P.M. unless it is a commercial or industrial burn or it is raining. The fire warden is assisted in his work by the District Forest Fire Chief who works for the Department of Resources and Economic Development Forest Fire Service.

Fire prevention was, again this year, the most important part of the Forest Fire Warden's job. Fire statistics show the need with 72% of the fires caused by smoking, debris burning and children. Smokey the Bear is an important prevention tool but he still needs much help from the public. Parents should warn their children of the hazards of playing with matches. Children tend to forget that a lighted match held in their hand is a potential forest fire.

Forest Fire Record:	State	District	Town
Fires reported	617	124	0
Acres burned	244	146	0
Acres average size	.395	1.21 A	0

RICHARD S. CHASE
DISTRICT FIRE CHIEF

LAWRENCE C. BOWNE
FOREST FIRE WARDEN

FIRE DEPARTMENT REPORT

Your Volunteer Fire Department answered thirteen calls during the past year, twice the number of calls answered in 1972. These calls included five chimney fires, two house fires, one car fire, two furnace blow backs, one grass fire, one electric motor fire and one call to the town dump. We also tended to two controlled fires.

During the year we purchased a new pump and one thousand feet of 2½ inch hose. Some of the men attended the state organized training schools and we attended mutual aid meetings which are held each month.

With the help of the Ladies Fire Auxiliary, we were able to have a new fire phone system installed. Now when you dial the fire phone number, it will ring into six homes rather than the three as it did originally. So PLEASE, when you report a fire, use the fire phone number, 8-2200.

Lewis Bartlett
Fire Chief

SALISBURY FREE LIBRARY

January 1, 1973 to January 1, 1974

Balance of funds as of January 1, 1973	\$ 94.59
Town Appropriation	803.71
Donation from Friends of the Library	395.96
Income from book sales	215.15

\$1,509.41

EXPENDITURES:

Book purchases	\$ 473.17
Librarian salary	315.17
Library carpeting	288.80
Paint for interior	50.89
Library supplies	10.26
N. H. State Library (lost book reimbursement)	29.20
Town of Salisbury (Social Security)	21.50
Franklin National Bank (checking account)	6.75
Book sale advertisements	16.32

Total expenditures

\$1,212.06

Balance of funds

\$ 297.35

Library hours April through December are 7:00 to 9:00 p.m. Friday evenings, and 2:00 to 4:00 p.m. Saturday afternoons. Library hours January to April 7:00 to 9:00 p.m. first and third Friday evenings and 2:00 to 4:00 p.m. every Saturday.

Again we wish to thank the Friends of the Library for their kind assistance and donation which provided for the new library carpeting, and for the new library furniture which has been ordered.

Book sales will be held periodically again this year and anyone having old books to donate for resale may contact any of the trustees. Donations are gratefully appreciated and an important part of our operating income.

Due to the large amount of lost books from both the town library and the State Bookmobile, a time limit of four weeks will be placed on books and a fine imposed for those overdue without renewal. We have been notified that these books have been overdue for periods of longer than a year and anyone having such books are requested to return same as payments for missing books must be made from our own funds.

In adding up our book purchases we find we have added over a two-year period 512 new books to our shelves, of interest, we hope, to all age groups. Any requests or suggestions would be most welcome. With increased use we hope to have the library open more hours for the town's convenience.

Respectfully submitted,
Harlean S. Merkes
Trustee and Treasurer

Joy S. Chamberlin, Trustee
Geraldine A. Burgess, Trustee

VISITING NURSES ASSOCIATION OF FRANKLIN, INC. VISITS FOR SALISBURY

SERVICE		1972	1973
Nursing	Home Visits	128	184
Physical Therapy	Home Visits	13	0
Total Agency Visits		141	184

Well Child Conferences and Immunization Clinics are available to Salisbury visits.

One child came to the Immunization Clinic.

Two families and five children have been attending the Well Child Clinic.

Transportation to and from the clinics was provided by Board members of the Visiting Nurse Association.

COMMUNITY ACTION PROGRAM

Memorial Street
Proulx Community Center
Franklin, New Hampshire
934-3444

Community Action Program helps low-income people become self-supporting and self-sustaining. The Belknap-Merrimack Community Action Program has provided services to the poor of Belknap and Merrimack Counties for eight years. Residents of Salisbury have participated in the following programs or have used these services in 1973:

ACCESS Rural Route for Senior Citizens
General Transportation
General Information and Referral

Additional programs and services also available to residents of Salisbury:

Lakes Region Planning Commission Housing Needs Survey
Summer Neighborhood Youth Corps
Farmer's Home Loans Packaging
In-School Neighborhood Youth Corps
Summer Enrichment (EEA)
Rent-a-Kid
Headstart (including the Health Program, Sibling Testing & Consultation, Parent Group, Policy Council)
Elderly Transportation (locally & long distance for medical treatment)
Elderly Nutrition Program (Senior Social Center)
Legal Aid Referral
Nutrition Class

Food Stamp/Flat Grant Workshop
Center Advisory Council
Family Planning
Housing Assistance and Referral
Summer Camp
College Work-study
Emergency Assistance (Includes Transp., food, clothing, housing)
Youth Development Program (Services of a VISTA Volunteer)
Energy Hotline & Emergency Fuel Assistance
Employment Assistance
Housing Opportunities, Inc.

The Belknap-Merrimack Community Action Program-Franklin Neighborhood Center has approached the towns of Northfield, Tilton, Hill, Salisbury and the city of Franklin requesting funds so that operations at the center may continue past June of 1974. June 30, 1974 is the anticipated end of the present source of OEO Funds for Community Action, thus the Neighborhood Center Office located in the Proulx Community Center in Franklin would cease to exist. In order to continue operations of this office, it has become necessary to request an equivalent level of funding from the towns and cities in which CAP services are presently available.

The amount requested from the towns is based on the total amount needed to operate the Franklin Neighborhood Center System in relation to the resident participation of each town in available programs and services.

PLANNING BOARD

The Board regretfully accepted the resignation of Mr. Paul Fenton. Irene Wright replaced him as Chairman of the Planning Board. Mr. Fred Adams was also appointed to the Board.

The members have been active this year. Ten subdivisions have been approved; three others did not reach final approval. The Board has continued to work on the Zoning Ordinance which is to be voted on at a special town meeting, March 16, 1974.

The Central Regional Planning Commission worked with the Salisbury Planning Board this year, providing us with advice, mapping services and information.

I would like to thank the board members for their cooperation and the public, particularly those who turned out at the public hearings and helped us improve the Zoning Ordinance, for its continued support.

Irene Wright
Chairman

OLD HOME DAY

RECEIPTS

Town of Salisbury	\$500.00	
Sale of buttons, ties	276.50	
		\$776.50

EXPENSES

Jos. Ginden-ties, buttons, stickers	247.33	
Saymore Trophy Co.-prize ribbons.	23.27	
Merrimack Valley High School Band-donation.	100.00	
George and His Hayshakers-dance band	85.00	
Boy Scouts-sale of ties and buttons.	122.75	
Dana Thornton-police	8.00	
Lewis Jeffary-police	8.00	
Robert Bentley-police	36.00	
John Lovejoy-police	45.00	
		675.35
Balance		\$101.15

The Committee wishes to express their thanks to the J. J. Nissen and Ward Baking Companies, the Pepsi Cola and Cott Beverage companies, and the Wise Potato Chip Co. for their donations all of which was used for the lunch furnished the band. We also wish to express our gratitude and thanks to the many individuals and organizations, including the Merrimack Valley High School Art Department that made our posters, for making "Old Home Day" a successful and happy event.

Norma and Dorothea Lovejoy
Co-Chairmen.

ANNUAL TOWN MEETING

March 6, 1973

The meeting was called to order at 1:00 P.M. by Moderator Dana Parks, Jr. Warrant read by Moderator and polls declared open. Motion made, seconded and voted in the affirmative polls remain open through the business meeting to be held at 7:30 P.M. per Official Warrant-articles not on the Official Ballot to be considered at that time.

The business meeting was called to order by the Moderator at 7:30 P.M. An Invocation was offered by the Rev. Theodore Hadley. Appreciation was extended members of the P.T.G. for the excellent dinner served the Town Officers.

After reading of the Warrant by the Moderator the articles were acted upon individually as follows:

Articles 1,3,4,5,6 & 7 — Ballot articles requiring no further consideration. (Results of voting on said articles to be found at end of this report.)

Articles 2 & 8 — Motion made, seconded and voted in affirmative to defer action on same pending consideration of Article 9.

Article 9 — Motion made, seconded and voted in affirmative action on said article be deferred pending consideration of Article 30.

Article 10 — To see if the Town will vote to authorize the Selectmen and Town Treasurer to borrow money on notes of the Town in anticipation of taxes. Motion made, seconded and voted in affirmative Article 10 to be accepted as read.

Article 11 — Motion made, seconded and voted in affirmative to accept reports of agents, auditors and officers heretofore chosen as printed in Town Report.

Article 12 — Motion made, seconded and voted in affirmative to have an audit made by a C.P.A. and to appropriate an estimate of \$1,000.00 to cover same. (Included in Town Officers Expenses)

Article 13 — Motion made, seconded and voted in affirmative to raise and appropriate \$150.00 for the Franklin Regional Hospital. (Included in Health Appropriation)

Article 14 — Motion made, seconded and voted in affirmative to raise and appropriate the sum of \$998.65 to defray expenses for the services of the Franklin Visiting Nurse Association. (Included in Health Appropriation)

Article 15 — To see if the Town will vote to use \$3,500.00 of the Capital Reserve Fund interest for road maintenance in the Flood Control Basin. Motion made, seconded and voted in affirmative article be accepted as read.

Article 16 — To see if the Town will vote to become a member of the Central New Hampshire Regional Planning Commission. Said Commission governed by Chapter 36:45-53, R.S.A. 1955. Members to said Commission to be appointed by the Selectmen in accordance to State Law, two members to be appointed to represent Salisbury. Motion made, seconded to 'pass over' this article. Motion to 'pass over' voted in negative. Discussion period followed, with Paul Fenton, Jr. explaining in detail activities of the Com-

mission. Following a 'question and answer' period motion made, seconded and voted in affirmative article be accepted and Selectmen be directed to appoint two representatives to said Commission. (Appointed-Paul Fenton, Jr. & Robert Irving)

Article 17 — To see if the Town will vote to appropriate the sum of \$387.00 as Town's share for the studies and operation of Central N.H. Regional Planning Commission. (Said funds to be used as stipulated in original articles.) Motion made, seconded and voted in affirmative article be accepted as read.

Article 18 — Motion made, seconded and voted in affirmative the Moderator appoint a special unpaid Advisory Committee of three persons to be known as the Regional Refuse Disposal Planning Committee which will join with other towns on the Regional Refuse Disposal Planning Board. Such Committee shall make recommendations to Town Meeting for upgrading the town dump including, but not limited to the advisability of joint action with other towns; and that the Town appropriate \$175.00 as the Town's share of costs to undertake this work, conditional upon terms set forth by said Board's proposed by-laws. It was requested such appointments be made expeditiously and publicized. (Appointed: Robert Irving, William Fletcher and Larry Call, Sr.)

Article 19 — Motion made, seconded and voted in affirmative the Town raise and appropriate an estimate of \$500.00 to provide a room in the rear of the Library Building to be used as an office for the Police Department. (Included in Town Building Appropriation.)

Article 20 — To see if the Town will vote to raise and appropriate an estimate of \$1,000.00 for a telephone system in connection with the proposed County Dispatch Service. (Included in Police Appropriation) Motion made seconded article be accepted. A voice vote being inconclusive a 'show of hands' called for by the Moderator. Result: YES-59 NO-31. Vote to accept Article 20 affirmative.

Article 21 — Motion made, seconded and voted in affirmative Town raise and appropriate sum of \$2,000.00 to be added to the existing Capital Reserve Fund started for the Town Hall and Parking Lot.

Article 22 — Motion made, seconded and voted in affirmative the Town raise and appropriate the sum of \$1,500.00 to be added to the existing Capital Reserve Fund for Fire Department Equipment.

Article 23 — Motion made, seconded and voted in affirmative the Town raise and appropriate the sum of \$1,000.00 to be added to the Capital Reserve Fund for Highway Department Equipment.

Article 24 — Motion made, seconded and voted in affirmative the Town raise and appropriate the sum of \$500.00 to start a Capital Reserve Fund for a Rescue Truck.

Article 25 — Motion made, seconded and voted in affirmative the Town raise and appropriate the sum of \$1,500.00 to start a tax map.

Article 26 — Motion made, seconded and voted in affirmative the Town raise and appropriate the sum of \$500.00 for Old Home Day Celebration. (Included in Patriotic Purposes.)

Article 27 — Article re: adoption of provisions for semi-annual collection of taxes defeated.

Article 28 — To see if the Town will vote to rescind a previous vote of Town Meeting to publish tax assessments each year in the Town Report and instead, have them published each even numbered year. Motion made, seconded and voted in affirmative to accept article as read.

Article 29 — Selectmen reported Article 29, according to advice from Town Counsel was of questionable legality. Motion made, seconded and voted in affirmative to 'pass over' this article.

Article 30 — Motion made, seconded and voted in affirmative to authorize withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-offs against the budget appropriations in the amount indicated; and further, to authorize the Selectmen to make pro-rata reductions if estimated entitlements are reduced or take any other action thereon. Total estimated amount from said fund-\$12,400.00 Break-down of proposed use of same shown in Official Warrant.

Action taken on deferred Articles 9, 2 & 8:

Article 9 — Motion made, seconded and voted in affirmative to accept budget as submitted by Budget Committee. (Total Budget-\$64,096.55)

Article 2 & 8 — Motion made, seconded and voted in affirmative to raise such sums of money as may be necessary to defray town charges for the ensuing year, make appropriations for same and to raise and appropriate the sum of \$64,096.55 necessary for the Town Budget.

Article 31 — To transact any other business that may legally come before this meeting. Affirmatively voted Clerk be instructed to enter in the Town Records typographical errors of commission and omission re: Budget as printed in the 1972 Town Report-page 16.

Errors of Commission:

Heading be corrected to read-'Budget Committee Recommended 1973'.

Interest-Long Term Notes & Bonds (1973) to read-'\$488.88'.

Total Appropriations (1973) to read-'\$64,096.55'.

Errors of Omission:

Library-Appropriations Previous Fiscal Year-\$650.00. Budget Committee Recommended 1973-\$800.00

Recreation-Appropriations Previous Fiscal Year-\$500.00. Budget Committee Recommended 1973-\$500.00

(Said corrections entered in permanent Town Records by Clerk, as directed.)

Motion made, seconded and voted in affirmative polls be closed.

Motion made, seconded and voted in affirmative business meeting be adjourned. (10:00 P.M.)

Results of ballot voting-Articles 1, 3, 4, 5, 6 & 7:

Selectman for 3 years-Richard J. Ballam-167 votes. Richard J. Ballam declared elected.

Library Trustee for 3 years-Geraldine A. Burgess-160 votes. Geraldine A. Burgess declared elected.

Trustee of Trust Funds for 3 years-Arthur J. Schaefer, Sr.-167 votes. Arthur J. Schaefer, Sr. declared elected.

Budget Committee for 3 years-(3 members)-Edward C. Fales-142 votes. Norma C. Lovejoy-160 votes. Donald J. Nixon-150 votes. Edward C. Fales, Norma C. Lovejoy and Donald J. Nixon declared elected.

Road Agent for 1 year-Leon A. Jones-160 votes. Leon A. Jones declared elected.

Article 4-Zoning Ordinance — YES 74 NO 103 Article defeated and so declared.

Article 5-Amend No. 1, Town Building Code Ordinance — YES 88 NO 87. Article accepted and so declared.

Article 6-Amend No. 2, Town Building Code Ordinance — YES 87 NO 86. Article accepted and so declared.

Article 7-Amend No. 3, Town Building Code Ordinance — YES 89 NO 83. Article accepted and so declared.

All Town Officers, elected and appointed, duly sworn in.

Total No. names on check-list — 338 Total No. ballots cast — 183)

Respectfully submitted,

Agnes M. Shaw, Town Clerk

SPECIAL TOWN MEETING

October 4, 1973

The meeting was called to order by Moderator Dana Parks, Jr. at 7:05 P.M. The Invocation was offered by the Rev. S. N. McCain.

The Warrant was read by the Moderator-to wit:

Article 1 — (a) Appropriating and expending a sum not exceeding \$2,000.00 for reconstruction of roads, or portions thereof, destroyed or damaged by the flash floods in June, July and August, 1973.

(b) To authorize the Selectmen to apply for, negotiate, contract for, seek and do all things necessary to obtain such federal and state grants-in-aid, contributions and assistance as may be available and to adopt any vote relating thereto.

(c) To authorize the Selectmen to do all things necessary to carry foregoing into effect.

Motion made, seconded and voted in affirmative Article 1, sections a, b and c be accepted as read. Article accepted and so declared.

Article 2 — To transact any other business that may legally come before this meeting.

Motion made, seconded and voted in the affirmative the town clerk be directed to send Donald H. Powell a letter expressing regret over his resignation as Selectman and their appreciation and gratitude for his years of service. (Letter sent 10/05/73)

Motion made, seconded and voted in affirmative meeting be adjourned. So declared. (7:20 P.M.) Voters present-24.

Amendment to Sub-division Regulations adopted by Planning Board November 3, 1973 following Public Hearing entered in permanent Town Records.

Date of Marriage	Place of Marriage	Name & Surname of Groom & Bride	Residence of Each at Time of Marriage	Date of Birth of Each	Place of Birth of Each	Names of Parents	Birthplace of Parents	Name, Residence of Persons by Whom Married
Jan. 11	Franklin	Harry O. Swett	Franklin	12/10/03	MA	Frank Swett Katie Darcy	NH Ireland	Rev. Robert I. McKay Pastor Franklin, NH
May 5	Warner	Rose B. Smart	Salisbury	10/17/06	NH	Archie Martell Lulu Miller	MA NH	Rev. William J. Medlock Clergyman Warner, NH
June 9	Franklin	Delbert F. Nutter	Warner	11/04/53	NY	Perley W. Nutter Mildred Valley	NH NH	Rev. Andre Thibodeau Catholic Priest Franklin, NH
July 1	Alton	Debbie A. McKenzie	Salisbury	03/25/56	NH	Ernest McKenzie Pearl Croteau	NH NH	Rev. William H. Marsell Minister Gilmanton Iron Works, NH
Aug. 25	Andover	David F. Shaw	Salisbury	11/16/47	NH	Bernard F. Shaw Marjorie M. Stott	NH NH	Rev. Robert J. Densmore Catholic Priest So. Sutton, NH
Oct. 6	Salisbury	Mary Cournoyer	Franklin	06/25/54	NH	Leon A. Cournoyer Ellen Mary Marion	NH NH	Rev. Theodore B. Hadley Pastor Andover, NH
Nov. 3	Bradford	Orrie J. Tinker	Salisbury	10/12/05	NH	John W. Tinker Nellie Lovering	Canada NH	Ernest C. Steward J.P. Bradford, NH
Nov. 30	Chichester	Thelma D. Ballou	Boscawen	06/03/15	NH	James B. Place Mary G. Tardy	NH Canada	Rev. Franklin Parker Clergyman No. Chichester, NH
Dec. 26	Salisbury	Harold D. Patten	Salisbury	08/11/51	NH	Dennis Patten Urbina Terrill	NH NH	Rev. Theodore B. Hadley Pastor Andover, NH
		Donna A. Gallivan	Tilton	03/10/55	MA	Carlton Gallivan Joan Whittaker	MA MA	Rev. Theodore B. Hadley Pastor Andover, NH
		Charles K. Bartz	Salisbury	07/20/53	NH	Robert Bartz Isabelle Fogarty	MA ME	Ernest C. Steward J.P. Bradford, NH
		Debra L. Barrett	Concord	10/05/54	NH	Walter Barrett Beverly Lucier	MA NH	Rev. Franklin Parker Clergyman No. Chichester, NH
		David E. Ritscher	Salisbury	06/12/54	TN	George Ritscher Barbara Peabody	IL IL	Rev. Theodore B. Hadley Pastor Andover, NH
		Regina L. Keller	Salisbury	03/01/54	NY	G. Richard Keller Marcia Nelson	NY MA	Rev. Theodore B. Hadley Pastor Andover, NH
		Mitchell J. Avery	Pittsfield	01/10/44	NH	Nolan Avery Naomi Mitchell	MA NH	Rev. Theodore B. Hadley Pastor Andover, NH
		Lea Ann Baker	Salisbury	11/21/52	NH	William J. Baker Margaret Houston	MI NH	Rev. Theodore B. Hadley Pastor Andover, NH
		Robert Fraley	NY City	03/17/31	OH	Charles W. Fraley Irene Miller	OH OH	Rev. Theodore B. Hadley Pastor Andover, NH
		Carolyn E. Barker	New London	09/16/46	NJ	Dana N. Barker, Jr. Eileen Tucker	NH NY	Rev. Theodore B. Hadley Pastor Andover, NH

I hereby certify that the above return is correct, according to the best of my knowledge and belief. AGNES M. SHAW, Town Clerk

BIRTHS REGISTERED IN THE TOWN OF SALISBURY, NEW HAMPSHIRE FOR THE YEAR ENDING DECEMBER 31, 1973

48

Date of Birth	Place of Birth	Name of Child	S	Name of Father	Maiden Name of Mother	Residence of Parents	Birthplace of Father	Birthplace of Mother
Jan. 23	Salisbury	(Not Reported)	F	Ronald L. Cravens	Rosemarie A. Martinez	Salisbury	NY	IN
Jan. 28	Concord	Heidi Lynne	F	John W. Schatz	Patricia A. Hollis	Salisbury	MA	OH
Feb. 17	Laconia	Stephanie Michelle	F	Walter F. Krauz, Jr.	Cheryl L. Robbins	Salisbury	MA	NH
Apr. 25	Concord	Heather Kathleen	F	Wayne E. McKinnon	Carolyn J. DuBois	Salisbury	NH	MA
May 30	Franklin	Jennifer Lynn	F	William B. Cameron	Susan L. Hutchinson	Salisbury	NH	NH
Sept. 6	Concord	Theresa Marie	F	Edwin R. Bowne	Beverly R. Miner	Salisbury	NH	CT
Sept. 16	Franklin	Diana	F	Philip E. Charles	Flora Bartz	Salisbury	NH	NJ
Oct. 13	Laconia	David Jonathan	M	William D. MacDuffie	Sharon G. Nixon	Salisbury	NH	NH
Oct. 24	New London	Daniel Joseph	M	Gerald A. Silver	Gloria B. Dion	Salisbury	NH	NH
Nov. 22	Franklin	Lorene Ann	F	Maurice C. Sasse, Jr.	Velma L. Charles	Salisbury	NH	FL
Dec. 12	Concord	Christopher Charles	M	Raymond P. Gerbi, Jr.	Pamela A. Dudley	Salisbury	MA	MA

I hereby certify that the above return is correct, according to the best of my knowledge and belief.
 AGNES M. SHAW, Town Clerk

TOWN OF SALISBURY

DEATHS REGISTERED IN THE TOWN OF SALISBURY, NEW HAMPSHIRE FOR THE YEAR ENDING DECEMBER 31, 1973

Date of Death	Place of Death	Name and Surname of Deceased	Age	Place of Birth	S	M	Occupation	Name of Father	Maiden Name of Mother
Jan. 27	Concord	Mary E. Sawyer	73	NH	F	W	Housewife	Edgar Gerish	Ester
May 12	Franklin	Tammy Ann Jenna	17 min.	NH	F	S		Irving C. Jenna, Jr.	Robin M. Skillin
July 1	Franklin	Alice M. Perreault	82	CAN	F	W	Teacher	Edward C. Ward	Clarisse M. Morel
Sept. 1	Concord	Fred D. Little	66	NH	M	M	Div. Supt, Ins. Co.	Edwin D. Little	Laura Stickney
Sept. 2	Franklin	Ernest A. Fogarty	79	ME	M	M	Weaver	John F. Fogarty	Odelie Guay
Dec. 29	Concord	Elizabeth S. Rogers	87	ENG	F	W	Housewife	James Starkey	Mary Anne Mellor

I hereby certify that the above return is correct, according to the best of my knowledge and belief.
 AGNES M. SHAW, Town Clerk

29. N. H. S. S. S. S.
~~Postmaster General~~
Washington, D.C.

